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*Attorneys for Defendant*  
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**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re REFCO, INC. SECURITIES LITIGATION

No. 07-MD-1902 (GEL)

This Document Relates To:

MARC S. KIRSCHNER,  
As Trustee of the Refco Litigation Trust,

Plaintiff,

-vs.-

GRANT THORNTON LLP, et al.,

Defendants.

No. 07-CV-11604 (GEL)

**NOTICE OF MOTION TO DISMISS BY  
PRICEWATERHOUSECOOPERS LLP  
PURSUANT TO FEDERAL RULES OF  
CIVIL PROCEDURE 12(b)(1), 12(b)(3),  
12(b)(6), AND 9(b)**

**ORAL ARGUMENT REQUESTED**

PLEASE TAKE NOTICE that, upon the accompanying Memorandum of Law dated May 21, 2008, the Declaration of James J. Capra, Jr. and the exhibits thereto, and the Request for Judicial Notice and the exhibits thereto, all submitted herewith, defendant PricewaterhouseCoopers LLP ("PwC") will move this Court, before the Honorable Gerard E.

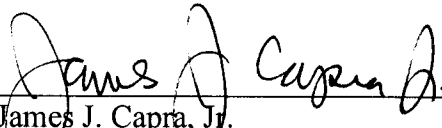
Lynch, United States District Judge, in the United States Courthouse for the Southern District of New York, 500 Pearl Street, Room 910, Courtroom 6B, New York, New York 10007, for an order dismissing all counts of the Complaint in the above-referenced action directed at PwC (Counts 13, 14, 31, 32, and 33) pursuant to Rules 12(b)(1), 12(b)(3), 12(b)(6), and 9(b) of the Federal Rules of Civil Procedure, at a date and time convenient to the Court and parties. PwC requests oral argument be heard on this motion.

Dated: New York, NY  
May 21, 2008

Respectfully submitted,

ORRICK, HERRINGTON & SUTCLIFFE LLP

By:

  
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